

Message Text

UNCLASSIFIED

PAGE 01 RABAT 03004 01 OF 03 020953Z
ACTION L-03

INFO OCT-01 NEA-10 ISO-00 OPR-02 TRSE-00 ABF-01 EB-07
COME-00 OMB-01 CIAE-00 INR-07 NSAE-00 SSO-00
NSCE-00 INRE-00 /032 W
-----020958Z 034024 /21

O 020815Z JUN 77
FM AMEMBASSY RABAT
TO SECSTATE WASHDC IMMEDIATE 2067

UNCLAS SECTION 1 OF 3 RABAT 3004

E.O. 11652: N/A
TAGS: EFIN, PFOR, MO, US
SUBJECT: US-GOM DOUBLE TAXATION TREATY: ARABIC TEXT

PASS LANGUAGE SERVICES; LEGAL DIVISION; AND TREASURY FOR MARCIA FIELD

1. GOM HAS ACCEPTED, IN SUBSTANCE, ALL CHANGES ASKED BY U.S. IN ARABIC TEXT. SOME STYLISTIC REVISIONS IN U.S. PROPOSALS REQUESTED, PLUS ADDITION OF ONE CLARIFYING WORD IN PREVIOUSLY APPROVED FRENCH TEXT. TITLE OF U.S.S. TEXT WILL BE RETYPED TO CONFORM TO OTHER STANDARD U.S. TAX TREATIES AND FRENCH/ARABIC VERSION. SPECIFIC COMMENTS, KEYED TO ARABIC TEXT AND IDENTIFIED BY SECTION, PARAGRAPH AND LINE FOLLOW:

PAGE OF ARABIC

TEXT

2 TITLE: TRANSLATION PROPOSED BY MOROCCO IN CONFORMITY WITH COVER SHEET OF ENGLISH VERSION INITIALED IN WASHINGTON NOVEMBER 4, 1972 AND FRENCH VERSION AS APPROVED BY DEPARTMENT AND TREASURY. WE WILL RETYPE FIRST PAGE OF ENGLISH VERSION TRANSMITTED TIMMINS/ESCUDEIRO OFFICIAL-INFORMAL OF APRIL 6, TO REFLECT FULL AND CORRECT TITLE OF PROTOCOL.

3 ARTICLE 1 (B) LINE 2 AND 3: IT WAS AGREED TO
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 RABAT 03004 01 OF 03 020953Z

DROP THIS REFERENCE FROM BOTH ENGLISH AND FRENCH VERSIONS FOR REASONS SET FORTH PARA 2 RABAT 1044. DEPARTMENT ACCEPTED THIS AMENDMENT PER STATE 053388. WE THEREFORE DID NOT RPT NOT AGAIN RAISE QUESTION WITH GOM IN CONNECTION WITH ARABIC TEXT.

5 ARTICLE 2 (G) LINE 2: THERE IS NO OTHER TRANSLA-

TION FOR NATIONAL STATE THAN THAT GIVEN IN ARABIC
VERSION (SOVEREIGN STATE), WHICH IN ANY EVENT
CORRESPONDS EXACTLY TO FRENCH VERSION ALREADY
ACCEPTED BY WASHINGTON.

8 ARTICLE 4 (5) LINE 1: GOM ACCEPTS CHANGE.

11 ARTICLE 5 (G) LINE 5: WE PUZZLED BY WASHINGTON
COMMENT. ACCORDING OUR READING, ARABIC TEXT
EXACTLY PARALLELS ENGLISH AND FRENCH VERSIONS.

12 ARTICLE 7 (4) (A): GOM AGREES.

ARTICLE 7 (4) (B): (APPENDIX I): MOROCCANS

ACKNOWLEDGE LAPSUS, BUT PROPOSE FOLLOWING AS
ALTERNATIVE TO TEXT PROPOSED BY U.S:

"LETAHDID MA IDHA KANAT AL MONTALAKAT AW EL
HOUKOUK TARTABET IRTIBATAN FEELIYAN BIL MOU'ASSA-
SSA EL KAARAH FA'EN EL AWAMEL ALLATY TOU'KHAZ BE
AYN EL EETEBAR YAGUEB AN TATADAMMAN MAS'ALET MA
IDHA KANAT TELKA EL MONTALAKAT AW EL HOUKOUK
MOUSTAAMALA AW MOUMSAKA KASD ESTEEMALEHA LI
AGHRAD AL NASHATAT AL SENAYIAH AW AL TOUGARIAYAH
ALLATY YOUSAWILOUHA AL WASEET AL MAZKOUR TADKHOL
BE KISTEN WAFER FE TAHKIK EL DAKHL AL
MOHASSAL ALAYHE MIM AL MONTALAKAT AW EL HOUKOUK
AL MOUCHAR ILAYHA. WA LEHAZEHE EL GHAYA YAGUEB
EL TA'AKOD BE SEFA KANOUNIYA MIN ANNA EL MOMTA-
LAKAT AW EL HOUKOUK AL MAZKOURA AW EL DAKHL AL
MOUCHAR ILAYHE KAD OUDRIGAT FE MOUHASABAT HATHEHE
AL MOU'ASSASSA AL KAARAH.

17 ARTICLE 12 (3) (A) LINE 4: REPHRASE"...OR
OTHER LIKE PROPERTY RIGHTS...". DURING MEETING
UNCLASSIFIED

UNCLASSIFIED

PAGE 03 RABAT 03004 01 OF 03 020953Z

TO CONFORM ARABIC TEXT, GOM REQUESTED SINGLE
ADDITIONAL CHANGE IN PREVIOUSLY APPROVED FRENCH
TEXT TO READ"... OU D'AUTRES BIENS OU
DROITS ANALOGUES" POINTING OUT THAT BOTH PROPERTY
AND RIGHTS RELATING TO PROPERTY ARE MENTIONED
SUBSEQUENTLY IN PARA. BELIEVE THIS REQUEST
REASONABLE SINCE ENGLISH CLEARLY SPECIFIES
PROPERTY RIGHTS, NOT JUST EQUIVALENT RIGHTS
(DROITS ANALOGUES) AND AS GOM NOTES, LAST LINE
OF ENGLISH VERSION CLEARLY SPEAKS OF BOTH QUOTE
PROPERTY OR RIGHT UNQUOTE. FOR ARABIC VERSION,
GOM PROPOSES TO MAINTAIN ITS ORIGINAL TRANSLA-
TION. ALTERNATIVELY, IT WOULD ACCEPT"... AW
MONTALAKAT OKHRA AW HOUKOUK MOUCHABAHA...".

UNCLASSIFIED

NNN

UNCLASSIFIED

PAGE 01 RABAT 03004 02 OF 03 020947Z
ACTION L-03

INFO OCT-01 NEA-10 ISO-00 OPR-02 TRSE-00 ABF-01 EB-07
COME-00 OMB-01 CIAE-00 INR-07 NSAE-00 SSO-00
NSCE-00 INRE-00 /032 W
-----020958Z 033941 /21

O 020815Z JUN 77
FM AMEMBASSY RABAT
TO SECSTATE WASHDC IMMEDIATE 2070

UNCLAS SECTION 2 OF 3 RABAT 3004

E.O. 11652: N/A
TAGS: EFIN, PFOR, MO, US
SUBJECT: US-GOM DOUBLE TAXATION TREATY: ARABIC TEXT

PASS LANGUAGE SERVICES; LEGAL DIVISION; AND TREASURY FOR MARCIA FIELD

20 ARTICLE 14 (3): (APPENDIX II): GOM PROPOSES
ALTERNATIVE TO U.S. VERSION REFLECTING CHANGE IN
STYLE ONLY: "YOURAD BE YIBARAT AL NASHATAT AL
MOUSTAKELLA JAMIEH AL NASHATAT GHAYR AL NASHATAT
AL TOUJARIAH AW AL SENAYIAH AW AL FELAHIYA
ALLATY YATA'ATAHA BESEFA MOUSTAKELLA WA SHAKHSIYA
FARDON YATAKADA AL OIJRA AW YATAHAMMAL AL KHOUSSA-
RAH AL NATIJA AAN HAZEHE AL NASHATAT".
ARTICLE 15 (1): (APPENDIX III): REFERENCE TO
ARTICLES 18 AND 17 WILL, AS REQUESTED, BE INCLUDED;
BUT GOM MUCH PREFERS INSERTION AT THE END OF LINE
3 FOR STYLISTIC REASONS. ARTICLE 15 (1) WOULD
READ AS FOLLOWS: "INNA AL OUJOUR WAL MOURATTABAT
AL MOUMASSALA ALLATY YAH SOL ALAYHA SHAKHSON ZATIY
MOUKIM FE DAWLETEN MOUTA'AKEDAH MIN AMAL AW
KHADAMAT SHAKHSIYAH YOUNJIZHA FE NITAK AMAL MA'-
AJOUR TOUFRAD ALAYHA AL DARIBA FE HAZEHE AL
DAWLA AL MOUTA'AKIDAH BILLARGHM MIN MOUKTADAYAT
AL FASL 18 (AL TALABAH WAL MOUTAMARRINOUN) WAL
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 RABAT 03004 02 OF 03 020947Z

FASL 17 (AL WAZAEF AL OUMOUMIAH) WA TOUFRAD AL
DARIBA KAZALEK ALA AL RAWATEB AL MOUTA' ASSILAH
MINA AL DAWLA AL MOUTA'AKIDAH AL OKHRA FE HAZEHE
AL DAWLA AL MOUTA'AKIDAH AL OKHRA MA'A MOURA'AT

AL FEKRA AL THANIYA".

ARTICLE 15 (2): (APPENDIX IV): REPHRASE"...

OTHER THAN COMPENSATION FOR SERVICES RENDERED BY
A MEMBER OF A BOARD OF DIRECTORS OF A CORPORATION
..." GOM PROPOSES ALTERNATIVE TRANSLATION AS
FOLLOWS: "... GHAYR AL TA'AWID A'AN EL KHADAMAT
ALLATY YOUNJIZOUHA ADWOU BILMAJLIS EL IDARY
LESHARIKATEN MA..."

ARTICLE 15 (2) (C): TERM "FIXED BASE, CONTRARY
TO INSTRUCTIONS TRANSMITTED, DOES NOT APPEAR IN
ENGLISH TEXT AS PREVIOUSLY NEGOTIATED AND
TRANSMITTED DEPARTMENT AND TREASURY. DOES
HOWEVER APPEAR IN FRENCH TEXT AS AGREED CLARIFI-
CATION. SINCE OMISSION IN ARABIC
CORRESPONDS TO AGREED ENGLISH, ASSUME THIS
PRESENTS NO PROBLEM FOR WASHINGTON.

21 ARTICLE 17: ... ACCORDING TO MINISTRY FINANCE,
OFFICIAL MOROCCAN USE REQUIRES THAT CERTAIN
EXPRESSIONS BE TRANSLATED AS FOLLOWS FOR
DOMESTIC LEGAL REASONS:

ENGLISH ARABIC

INCLUDING PENSIONS OR BEMA FE ZALEK AL

SIMILAR BENEFITS: MA'ASHAT AW EL I'ANAT

AL MOUMATHALA

FOR LABOR OR PERSONAL BERASM AMAL OUNJEZA AW

SERVICES: KHADAMAT MOUKADDAMA

FOR ANY OF ITS POLITICAL AW LI'AHAD TAKSIMATIHA

SUBDIVISIONS OR LOCAL ASSIASIYAH AW LIEHDA

AUTHORITIES: MOUNAZIMATEHA AL

MAHALLIYA.

24 ARTICLE 20 (5) (A): U.S. POINT ACCEPTED IN
PRINCIPLE, BUT GOM PROPOSES FOLLOWING TEXT FOR
UNCLASSIFIED

UNCLASSIFIED

PAGE 03 RABAT 03004 02 OF 03 020947Z

PARA IN QUESTION: "TOU'FAA SHARIKA MAGHRABIAH MIN
AL DARIBA ALLATY TAFREDOUHA AL WELAYAT AL MOUTTA-
HADAH ALA SHARIKAT AL SHARIKAT AL SHAKHSIYAH FI
AYE SANA DARIBIYAH IZA KANAT JAMIEH ASS-HOM
ASHARIKA AL MAZKOURA TILAT MOUDDAT SANAT FARD AL-
DARIBA FI AYDI SHAKHSEN ZATY AW EDDAT ASHKHASE
ZATEIYEEN MOUKIMEEN FIL MAGHREB WA YAAMOULOUNA
BE SEFATEHEM EL KHASAH".

26 ARTICLE 21 (2): REFERENCE TO PARAGRAPH (1) WILL,
AS REQUESTED, BE ADDED TO THE ARABIC VERSION.
HOWEVER GOM INSISTS IT IS NOT NECESSARY TO ADD
VERB (LA YAJOUZ) AT THE BEGINNING OF THIS PARA-
GRAPH, POINTING OUT THAT THIS WOULD BE
INCONSISTENT WITH EXPRESSION (YOUNKINOUKOUM)
MENTIONED IN LINE (2) OF SAME PARAGRAPH.

29 ARTICLE 25 (2) (D): (APPENDIX V): TRANSLATION

PROPOSED BY WASHINGTON ACCEPTED.

UNCLASSIFIED

NNN

UNCLASSIFIED

PAGE 01 RABAT 03004 03 OF 03 020953Z
ACTION L-03

INFO OCT-01 NEA-10 ISO-00 OPR-02 TRSE-00 ABF-01 EB-07
COME-00 OMB-01 CIAE-00 INR-07 NSAE-00 SSO-00
NSCE-00 INRE-00 /032 W
-----020959Z 034021 /21

O 020815Z JUN 77

FM AMEMBASSY RABAT

TO SECSTATE WASHDC IMMEDIATE 2071

UNCLAS FINAL SECTION 3 OF 3 RABAT 3004/3

PASS LANGUAGE SERVICES; LEGAL DIVISION; AND TREASURY FOR MARCIA FIELD

2. WITH REFERENCE ARTICLE 28 (1), WOULD APPRECIATE DEPARTMENT
PREFERENCE WHETHER WE SHOULD INSERT WASHINGTON OR RABAT AS SITE
FOR EXCHANGE OF RATIFICATIONS.

3. REGARDING TELECON SUGGESTION THAT REFERENCES TO QUOTE GOVERN-
MENT OF THE UNITED STATES UNQUOTE AND QUOTE UNITED STATES
UNQUOTE BE MADE UNIFORM, WE HAVE READ TEXT CAREFULLY WITH THIS
OBJECTIVE IN MIND. WISH TO POINT OUT THAT PREAMBULAR REFERENCE
TO GOVERNMENT OF UNITED STATES AND GOVERNMENT OF MOROCCO BY
CONTEXT IDENTIFIED TWO SOVERIGN STATES ENTERING INTO TREATY
AGREEMENT; WHEREAS LATER REFERENCES TO QUOTE UNITED STATES
UNQUOTE AND TO QUOTE MOROCCO UNQUOTE INTENDED TO EMBRACE ALL
ENTITIES AFFECTED. TO REFER IN LATTER CONTEXT TO GOVERNMENTS
WOULD APPEAR TO RESTRICT SUBSEQUENT PROVISIONS TO U.S. AND
MOROCCAN GOVERNMENTS RATHER THAN ALL PUBLIC AND PRIVATE
ORGANISMS INTENDED TO BE COVERED BY VARIOUS TREATY ARTICLES.
BELIEVE THIS MADE AMPLY CLEAR BY ARTICLE 2 PROVIDING GENERAL
DEFINITIONS. HAVE CHECKED HALF DOZEN U.S. TAX TREATIES
AND NOTE LANGUAGE OF PRESENT PROTOCOL, AS ORIGINALLY NEGOTIATED
BY TREASURY, PARALLELS STANDARD USAGE. ASSUME THAT UPON CARE-
FUL RE-READING, TREATY AFFAIRS WILL AGREE. IF DOUBTS REMAIN,
PLEASE CLEAR WITH TREASURY AND RE-TRANSMIT BY WRITTEN INSTRUC-
TIONS, SINCE AS NOTED, BELIEVE CHANGES REQUESTED ORALLY AFFECT
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 RABAT 03004 03 OF 03 020953Z

LEGAL REACH OF AGREEMENT.

4. SUMMING UP: LATEST ROUND OF NEGOTIATIONS WITH GOM HAS RESULTED IN ARABIC TEXT WHICH CLOSELY PARALLELS ENGLISH/FRENCH VERSIONS. SLIGHT REFORMULATIONS OF SOME PASSAGES REQUESTED BY GOM REFLECT STYLISTIC IMPROVEMENTS ON TEXTS PROVIDED BY WASHINGTON WITHOUT AFFECTING SUBSTANCE.

5. MINISTER OF FINANCE BENSLIMANE WITHIN PAST FEW DAYS TOLD ME THAT HE HOPES FOR SIGNING CEREMONY SHORTLY AFTER JUNE 3 ELECTION. FIN MIN SPOKE IN TERMS OF WEEK OF JUNE 6TH. I BELIEVE HE HAS IN MIND POSSIBLE CHANGES IN GOVERNMENT WHICH COULD HOLD UP SIGNING IF DELAYED MUCH BEYOND THIS DATE BY REASON OF NEED FOR NEW TEAM TO FAMILIARIZE ITSELF WITH DETAILS OF PROTOCOL. I THEREFORE HOPE TREASURY, LANGUAGE SERVICES, AND LEGAL DIVISION CAN ADDRESS FOREGOING POINTS SOONEST AND THAT I WILL BE GIVEN SIGNING AUTHORIZATION IN TIME TO SCHEDULE CEREMONY BEFORE END OF NEXT WEEK OR SOON THEREAFTER. ANDERSON

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: DOUBLE TAXATION, TAX AGREEMENTS, TRANSLATIONS
Control Number: n/a
Copy: SINGLE
Sent Date: 02-Jun-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977RABAT03004
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770196-0606
Format: TEL
From: RABAT
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770698/aaaadhlf.tel
Line Count: 298
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: f4054186-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 6
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 19-Oct-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2303715
Secure: OPEN
Status: NATIVE
Subject: US-GOM DOUBLE TAXATION TREATY: ARABIC TEXT PASS LANGUAGE SERVICES; LEGAL DIVISION; AND TREASURY FOR MARCIA FIELD
TAGS: EFIN, PFOR, MO, US
To: STATE
Type: TE
vdkgvkey: odbc://SAS/SAS.dbo.SAS_Docs/f4054186-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009